IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

WEDNESDAY, THE 11TH APRIL 2007 / 21ST CHAITHRA 1929

WA.No. 997 of 2007()

(AGAINST JUDGMENT DATED 3.4.2007 IN W.P.(C) NO.7803/2007)

APPELLANT/PETITIONER:

ESSAR OIL LIMITED,
PUTHIYA ROAD, LFC ROAD, KOCHI-17, REPRESENTED BY
ITS DIVISIONAL MANAGER, TOMY VARGHESE.

BY SR.ADV. SRI.JOSEPH VELLAPPALLY &
SRI.C.P.MOHAMMED NIAS

RESPONDENTS/RESPONDENTS:
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1. INTELLIGENCE OFFICER (INVESTIGATION
BRANCH), COMMERCIAL TAXES, ERNAKULAM.

2. DEPUTY COMMISSIONER,
ERNAKULAM.

3. ASSISTANT COMMISSIONER,
ASSESSMENT I, SPECIAL CIRCLE II, ERNAKULAM.

4. SHEBNA ENTERPRISES,
ANDROTH ISLAND, LAKSHADWEEP.

5. IFAN ENTERPRISES,
AGATHY, LAKSHADWEEP.

6. THE MANAGER,
HDFC BANK LIMITED, MUMBAI.

7. THE MANAGER,
HDFC BANK LIMITED, RAVIPURAM BRANCH,
ERNAKULAM.

R1 TO R3 BY SPECIAL GOVT.PLEADER (TAXES) MR.V.V.ASOKAN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 11/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S.RADHAKRISHNAN, Ag.C.J. &
M.N.KRISHNAN, J.

W.A.No.997 of 2007

Dated, this the 11th day of April, 2007

JUDGMENT

Radhakrishnan, Ag.C.J.

Heard learned counsel on either side. Learned Government Pleader submitted that the Sales Tax Revision is posted for hearing on 25th of this month. Further, Ext.P9 order would indicate that that a prima facie case has been made out by the assessee. In the circumstances, we are inclined to hold up the recovery of penalty till the final disposal of the revision petition. The assessee will co-operate for early disposal of the revision petition.

Writ appeal is disposed of as above.

K.S.RADHAKRISHNAN,
Ag.CHIEF JUSTICE.

M.N.KRISHNAN,
JUDGE.

vns